

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	Chapter 11
In re	:	
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <u>et al.</u> ,	:	
	:	(Jointly Administered)
Debtors.	:	
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**RESPONSE OF CLAIMANT, MARKETING INNOVATORS INTERNATIONAL, INC.,
TO DEBTORS' "THIRTEENTH OMNIBUS CLAIMS OBJECTION"**

Claimant, Marketing Innovators International, Inc. ("Marketing Innovators") hereby responds to the Debtors' objection to its claim as set forth in the Debtors' "Thirteenth Omnibus Claims Objection," as follows:

1. Marketing Innovators has a non-priority, unsecured claim against debtor Delphi Automotive Systems, LLC ("Delphi") in Case No. 05-44640 for unpaid invoices for products and/or services in the sum of \$15,885.07.

2. Marketing Innovators timely filed its proof of claim, and its proof of claim is currently reflected on "Exhibit E-1 – Claims Subject to Modification" of Debtors' Thirteenth Omnibus Claims Objection as Claim No. 4387, filed 05/02/06, for \$15,885.07.

3. Marketing Innovators heretofore assigned its claim to Liquidity Solutions, Inc., and Marketing Innovators files this response on its own behalf and on behalf of Liquidity Solutions, Inc. pursuant to its Assignment of Claim dated December 19, 2006.

4. Delphi's Claims Team has informed Marketing Innovators that the Debtors seek to reduce Marketing Innovators' claim by \$13,713.40 (from \$15,885.07 to \$2,171.67) because the Debtors maintain that Delphi made a duplicate payment of \$13,713.40 as to certain invoices,

and Debtors are attempting to set off that duplicate payment against the amount of Marketing Innovators' claim.

5. Marketing Innovators acknowledges that Delphi made a duplicate payment of \$13,713.40. However, the duplicate payment was not returned to Delphi because Delphi requested that the duplicate payment be applied to other open invoices. Accordingly, in September 2005, Marketing Innovators applied the duplicate payment of \$13,713.40 to the following open items:

P 6690	Invoice #79555	August 31, 2005	\$3,855.10
P 7974	Invoice #79494	August 31, 2005	7,622.24
P 8766	Invoice #79486	August 31, 2005	408.10
P 8946	Invoice #79367	August 31, 2005	1,795.20
P 9667	Invoice #79483	August 31, 2005	<u>32.76</u>
TOTAL			\$13,713.40

6. The claim filed by Marketing Innovators represents the amount owed by Delphi after application of the duplicate payment as set forth in the preceding paragraph. Accordingly, Delphi is not entitled to an offset, and Marketing Innovators' claim should be allowed as filed, for \$15,885.07.

7. Marketing Innovators has been in direct contact with Delphi's Claims Team about this matter and has provided information directly to Delphi's Claims Team to facilitate resolution of this matter.

8. Any reply to this response should be made by Debtor's counsel to:

Edward J. Lesniak
Burke, Warren, MacKay & Serritella, P.C.
330 N. Wabash Avenue, 22nd Floor
Chicago, Illinois 60611
Telephone: (312) 840-7007
Fax: (312) 840-7900
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MARKETING INNOVATORS INTERNATIONAL,
INC., Claimant

By: /s/ Edward J. Lesniak
One of its attorneys

Edward J. Lesniak
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06469/00001/434856/1

CERTIFICATE OF SERVICE

The undersigned certifies that he served a copy of the foregoing Response of Claimant, Marketing Innovators International, Inc., to the Debtors' "Thirteenth Omnibus Claims Objection" upon the following persons:

The Honorable Robert D. Drain
United States Bankruptcy Court
United States Court for the Southern District of New York
One Bowling Green, Room 610
New York, NY 10004

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attn: General Counsel

Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive,
Suite 2100
Chicago, IL 60606
Attn: John Wm. Butler, Jr., John K. Lyons and Randall G. Reese

by Federal Express overnight delivery this 23rd day of May 2007.

/s/ Edward J. Lesniak
Edward J. Lesniak, One of the Attorneys for
Marketing Innovators International, Inc.